

MINIMUM PRICING STATE MARK-UP

STATE	WHOLESALE *	RETAIL *	PERCENT OF PM BUSINESS
ARKANSAS	2.75%	6.00%	0.84%
CONNECTICUT	6.75%	8.00%	1.09%
DELAWARE	5.00%	NONE	0.17%
IDAHO	2.75%	6.75%	0.26%
INDIANA	4.50%	8.00%	2.58%
IOWA	3.50%	6.00%	1.11%
KENTUCKY	2.75%	8.00%	2.27%
LOUISIANA	2.75%	6.75%	1.73%
MAINE	2.75%	6.75%	0.67%
MARYLAND	5.75%	8.75%	1.53%
MASSACHUSETTS	2.75%	12.40%	2.87%
MINNESOTA	4.50%	8.00%	1.51%
MISSISSIPPI	2.50%	6.00%	1.26%
MONTANA	5.75%	10.00%	0.39%
NEBRASKA	4.75%	8.00%	0.54%
NEW JERSEY	6.00%	8.00%	2.60%
NEW YORK	4.50%	5.50%	7.53%
OHIO	2.00%	6.00%	3.94%
OKLAHOMA	2.75%	6.75%	1.02%
PENNSYLVANIA	4.00%	6.00%	4.59%
RHODE ISLAND	2.75%	6.75%	0.36%
SOUTH DAKOTA	5.50%	8.00%	0.17%
TENNESSEE	2.25%	8.00%	2.24%
UTAH	0.75%	6.75%	0.54%
VIRGINIA	2.75%	6.75%	2.80%
WASHINGTON	2.50%	7.50%	1.59%
WEST VIRGINIA	4.00%	7.00%	0.69%
WISCONSIN	3.00%	6.00%	1.97%
TOTAL			48.86%

* INCLUDES CARTAGE (IF PERFORMED)

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